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ABSTRACT

This report presents analyses of financial data collected from higher education institutions, accredited at the college level by an agency recognized by the Secretary of Education, in the 50 states and the District of Columbia. Among the findings are the following: (1) the rate of increase for total revenues of all institutions of higher education outpaced inflation from fiscal year 1981 through fiscal year 1989, increasing by 9.5 percent; (2) although revenues from federal sources increased, they declined as a percentage of total revenues between 1981 and 1989, a decline that affected private, and to a lesser extent, public institutions; (3) state government funding for public institutions has declined as a percentage of total revenues from 45.6 percent in fiscal year 1981 to 42.5 percent in fiscal year 1989; (4) tuition and fees are a higher percentage of total revenues for private than for public institutions, although the proportion of revenue from tuition and fees has increased more in the past two years for public than for private institutions; and (5) sales and services have increased as a percentage of revenue for public institutions from 19.6 percent in 1981 to 21.5 percent in 1989. An overview of the survey methodology is included, and an appendix presents data category definitions. (GLR)

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Current Funds Revenues and Expenditures of Institutions of Higher Education: Fiscal Years 1981–89

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Current Funds Revenues and Expenditures of Institutions of Higher Education: Fiscal Years 1981–89

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Postsecondary Education Statistics Division

U.S. Department of Education
Office of Educational Research and Improvement NCES 92-014

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March 1992

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Highlights

- The rate of increase for total revenues of all institutions of higher education outpaced inflation from fiscal year 1981 through fiscal year 1989, as shown in constant dollars in figure 1; in current dollars, total revenues increased by 9.5 percent from fiscal year 1988 to fiscal year 1989 (table 8).

- Although revenues from federal sources increased, they declined as a percentage of total revenues between 1981 and 1989. In fiscal year 1989, federal revenues were 12.4 percent of total revenues compared with 14.9 percent in fiscal year 1981 (table 1). Federal revenues in table 1 do not include Pell grants.

- The decline between 1981 and 1989 in the federal support as a percentage of revenues has affected private and, to a lesser extent, public institutions (tables 2 and 3). Federal sources made up a greater percentage of revenue for all private than for all public institutions in 1989 (figure 4).

- Although state governments have been and still are the largest source of revenue for public institutions, this source has declined as a percentage of total revenues from 45.6 percent in fiscal year 1981 to 42.5 percent in fiscal year 1989 (table 2).

- Tuition and fees are a higher percentage of total revenues for private than for public institutions, although the proportion of revenue from tuition and fees has increased more in the past two years for public than for private institutions (tables 2 and 3). The percentage increase in tuition and fees has, in large part, made up for percentage decreases in other areas.

- Sales and services have increased as a percentage of revenue for public institutions from 19.6 percent in 1981 to 21.5 percent in 1989 (table 2).

- Like revenues, the rate of increase for expenditures for all institutions has outpaced inflation from fiscal year 1981 through fiscal year 1989, as shown in constant dollars in figure 1; in current dollars, total expenditures increased by 8.9 percent from fiscal year 1988 to fiscal year 1989 (table 8).

- Instruction continued to be the largest expenditure category for all institutions (table 4). However, the percentage of expenditures for instruction has decreased for public institutions from a high of 35.4 percent in fiscal year 1982 to 34.1 percent in 1989 and has decreased for private institutions from a high of 27.4 percent in fiscal year 1983 to 26.5 percent in 1989. Instruction accounts for a greater percentage of expenditures for public institutions than for private institutions (tables 5 and 6) and was a larger percentage of expenditures for 2-year institutions than for 4-year institutions (figures 8 and 9).

- The percentage of expenditures for operation and maintenance of plant has decreased for all institutions since 1981 (table 4).

- From 1981 to 1989, the percentage of expenditures for scholarships and fellowships increased from 6.6 percent to 8.4 percent for private institutions.

- Revenues and expenditures of 4-year proprietary institutions account for less than 1 percent respectively of total revenues and expenditures of all 4-year private institutions. Two-year proprietary institutions account for about half of both total revenues and expenditures of all 2-year institutions (tables 11 and 12).

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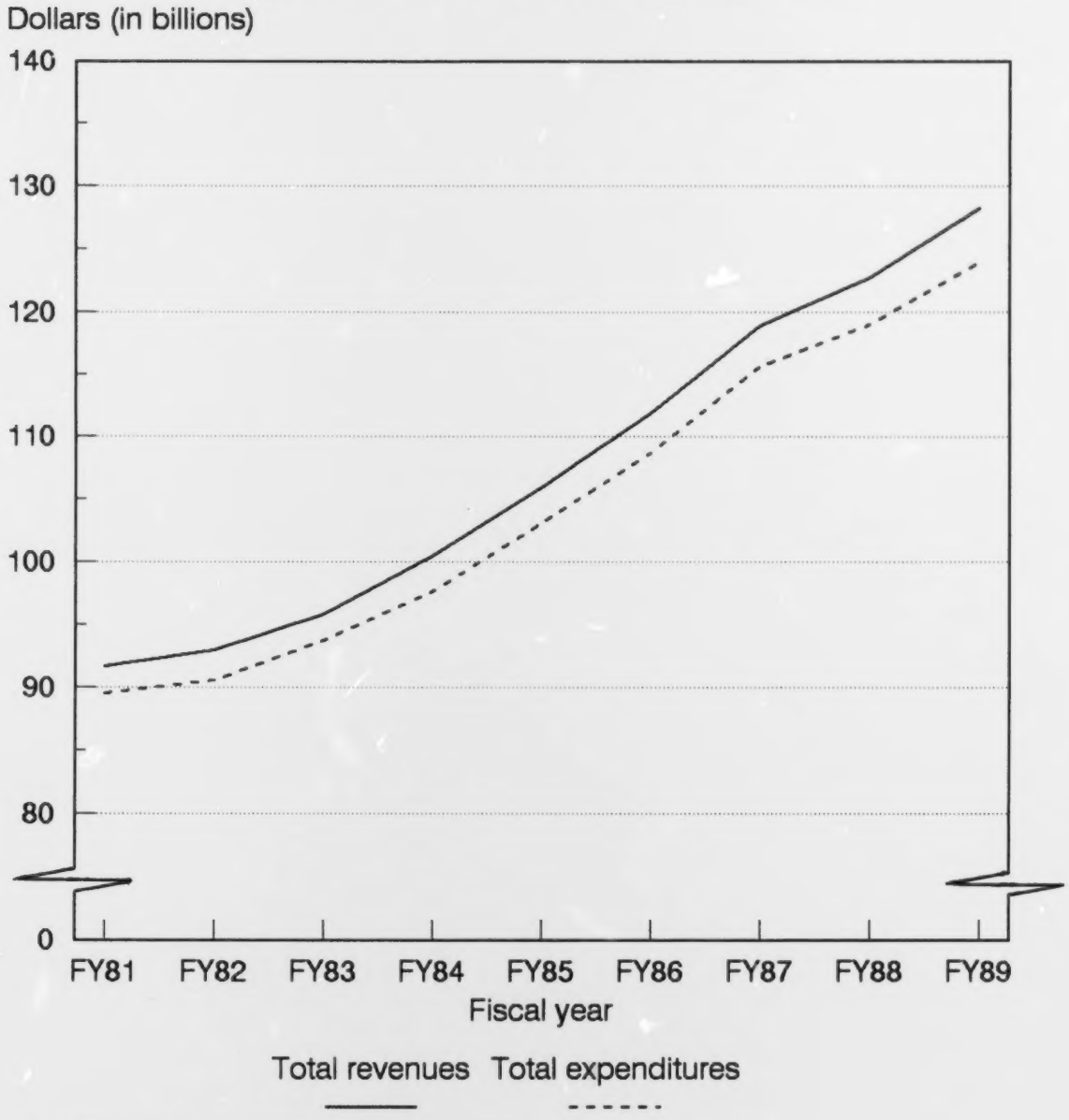
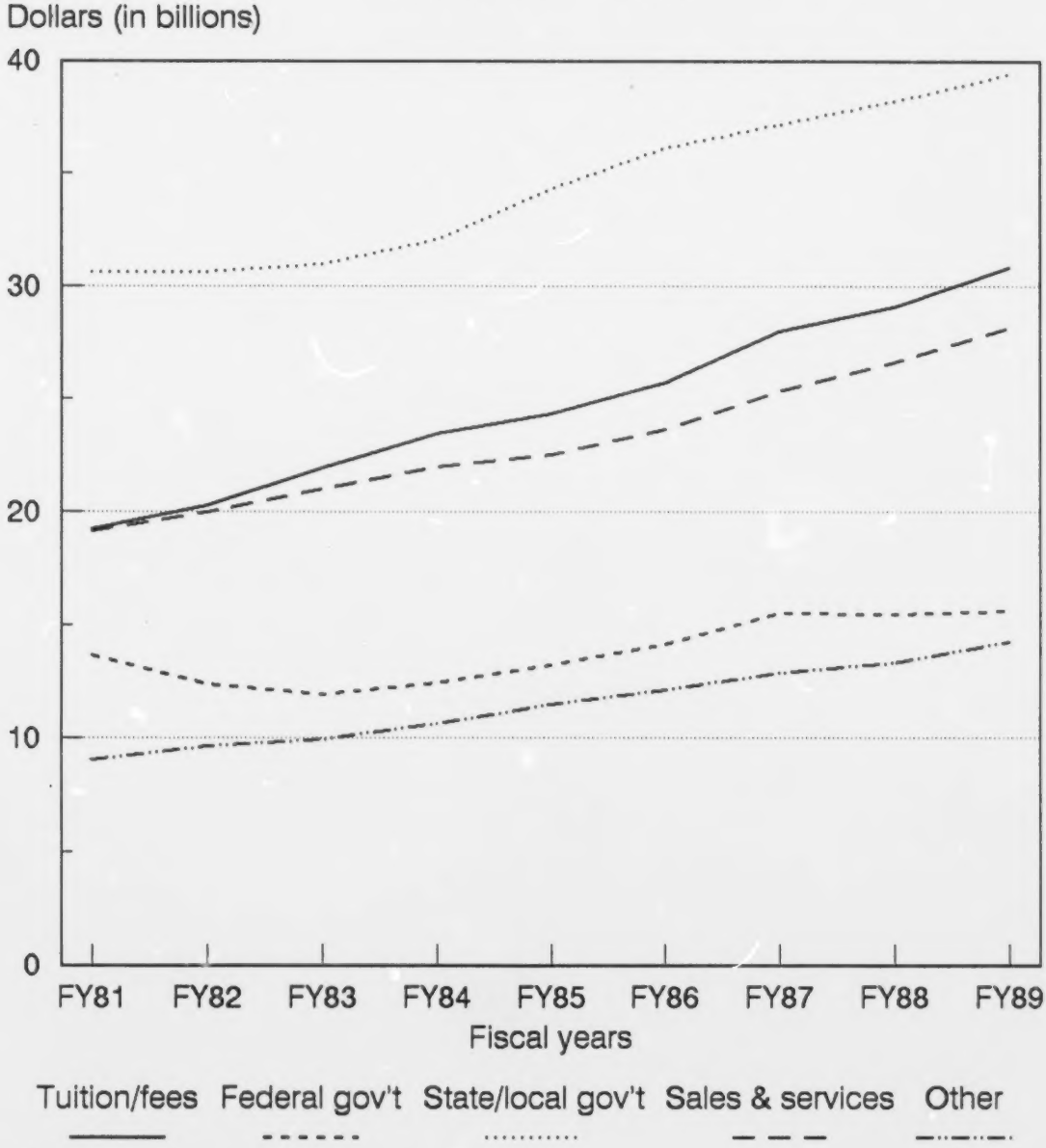
Figure 1--Current funds revenues and expenditures in constant 1989 dollars, fiscal year 1981 to fiscal year 1989



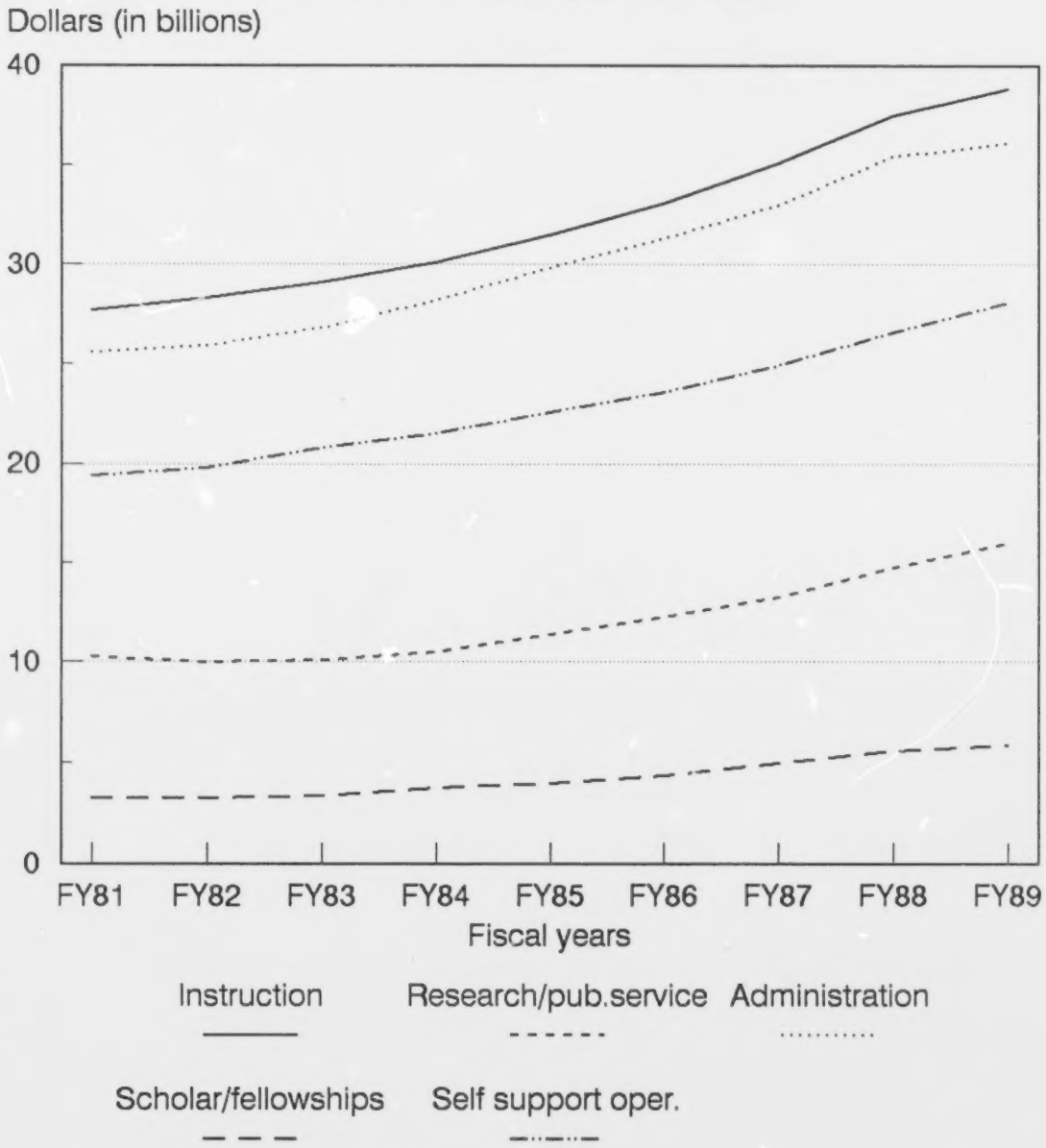
SOURCE; HEGIS and IPEDS "Finance" surveys, fiscal years 1981-89.
Based on data in tables 1 and 4.

Figure 2--Current funds revenues in constant 1989 dollars by source, fiscal year 1981 to fiscal year 1989



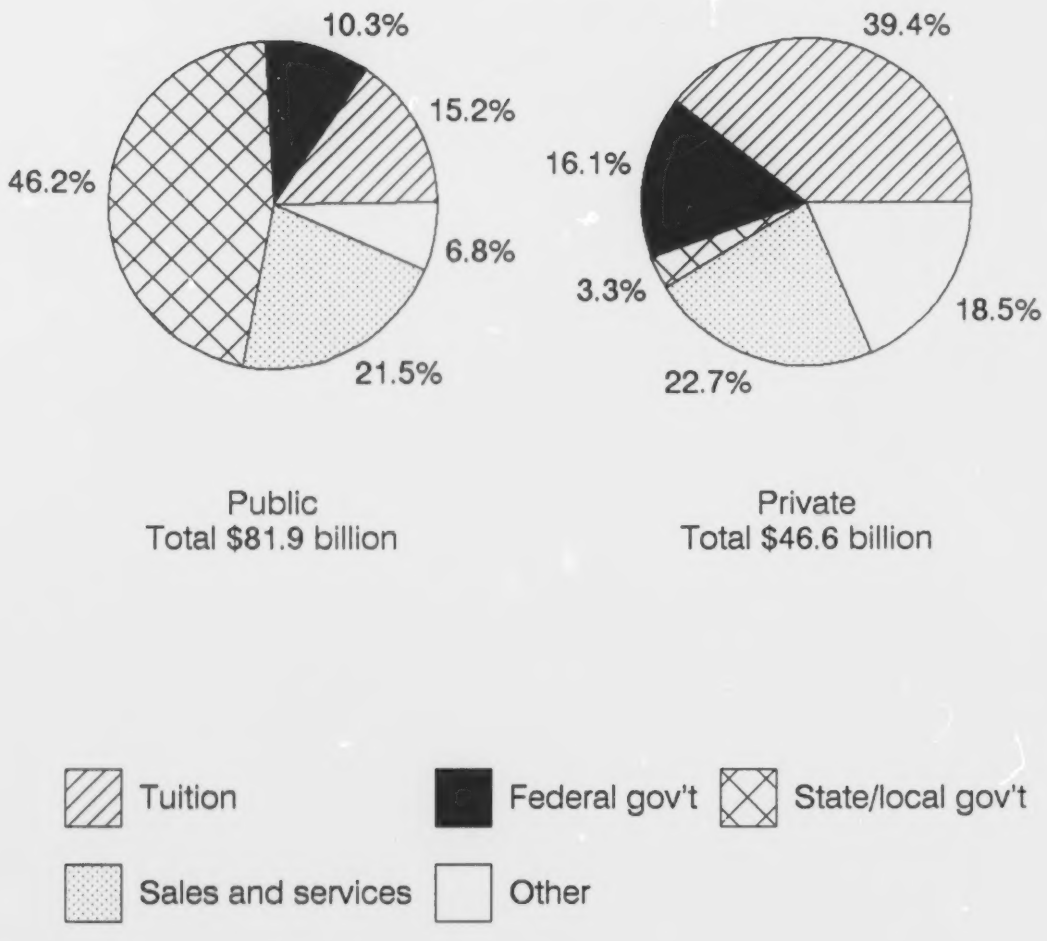
SOURCE: HEGIS and IPEDS "Finance" surveys, fiscal years 1981-89. Data from table 1. Data category definitions in appendix.

Figure 3--Current funds expenditures in 1989 constant dollars by purpose, fiscal year 1981 to fiscal year 1989



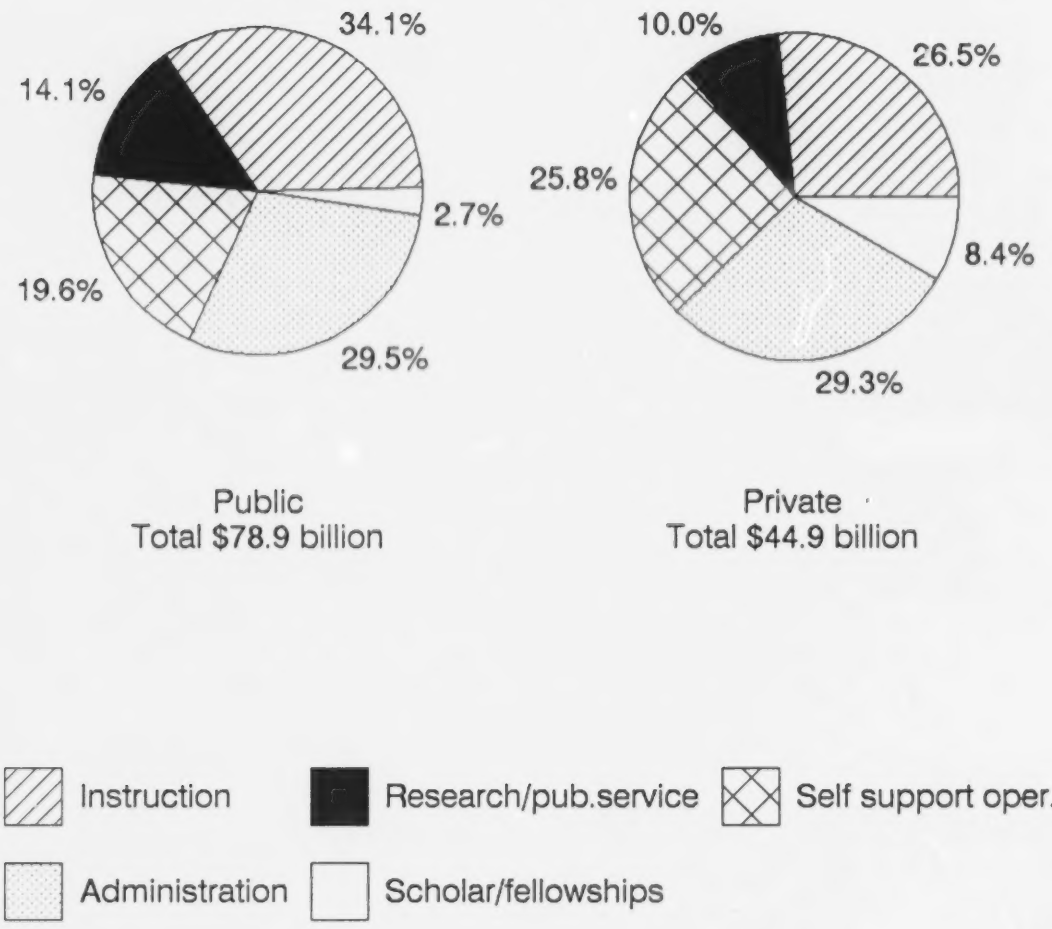
SOURCE: HEGIS and IPEDS "Finance" surveys, fiscal years 1981-89. Data from table 4.
Data category definitions in appendix.

Figure 4--Percentage distribution of current funds revenues of public and private institutions by control, fiscal year 1989



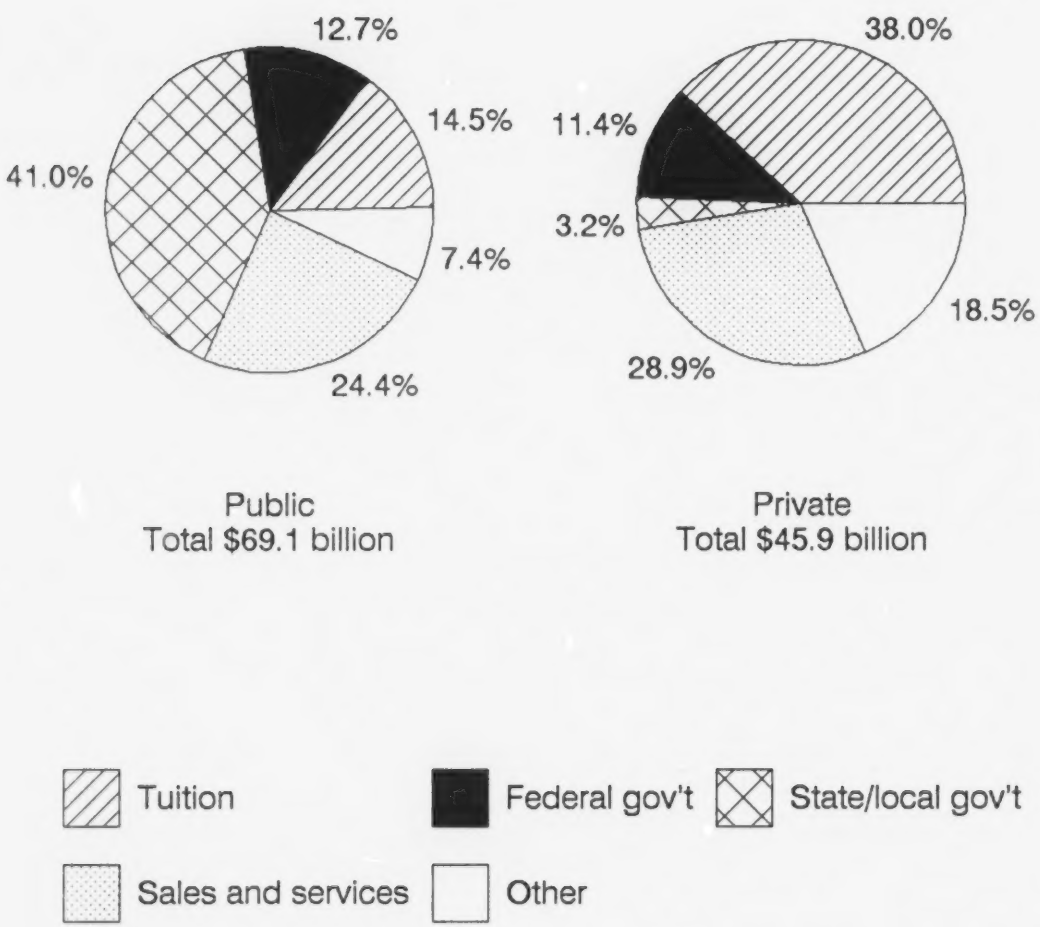
SOURCE: 1988-89 IPEDS "Finance" survey.
Based on data in tables 2 and 3.
Data category definitions in appendix.

Figure 5--Percentage distribution of current funds expenditures of public and private institutions by control, fiscal year 1989



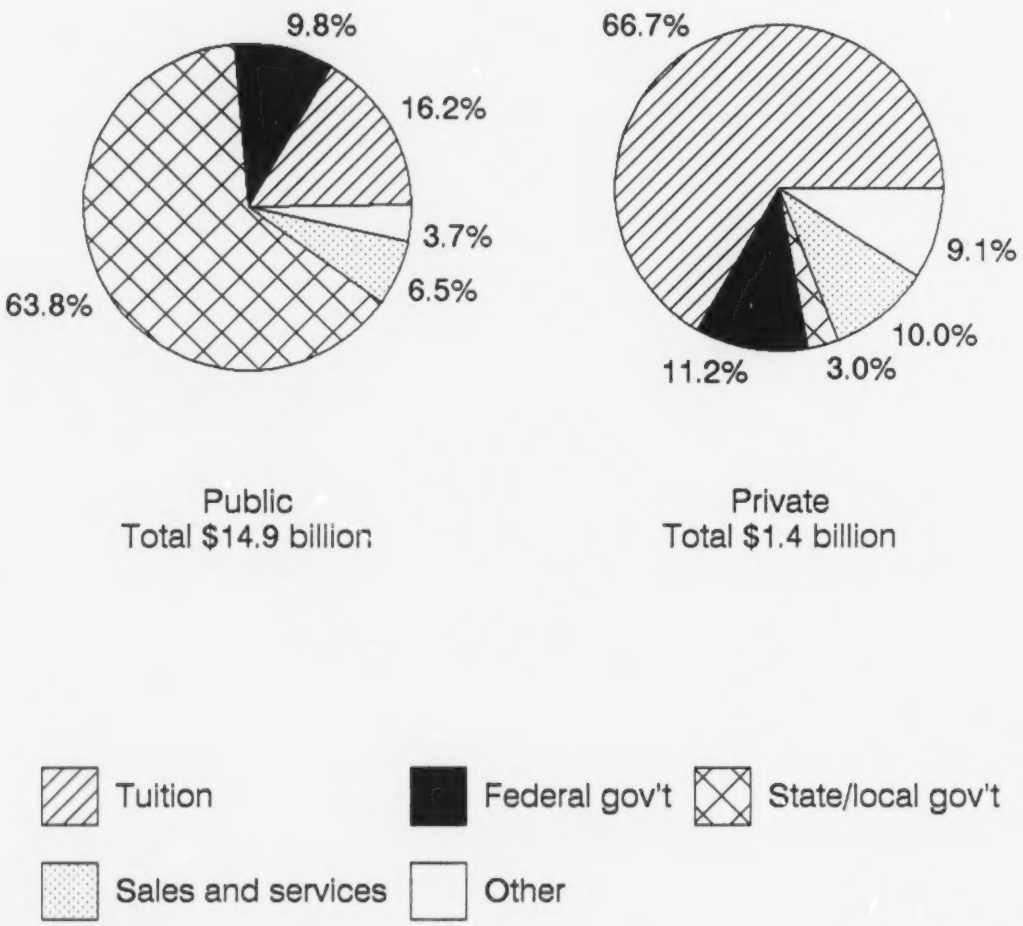
SOURCE: 1988-89 IPEDS "Finance" survey.
Based on data in tables 5 and 6.
Data category definitions in appendix.

Figure 6--Percentage distribution of current funds revenues of 4-year institutions by control, fiscal year 1989



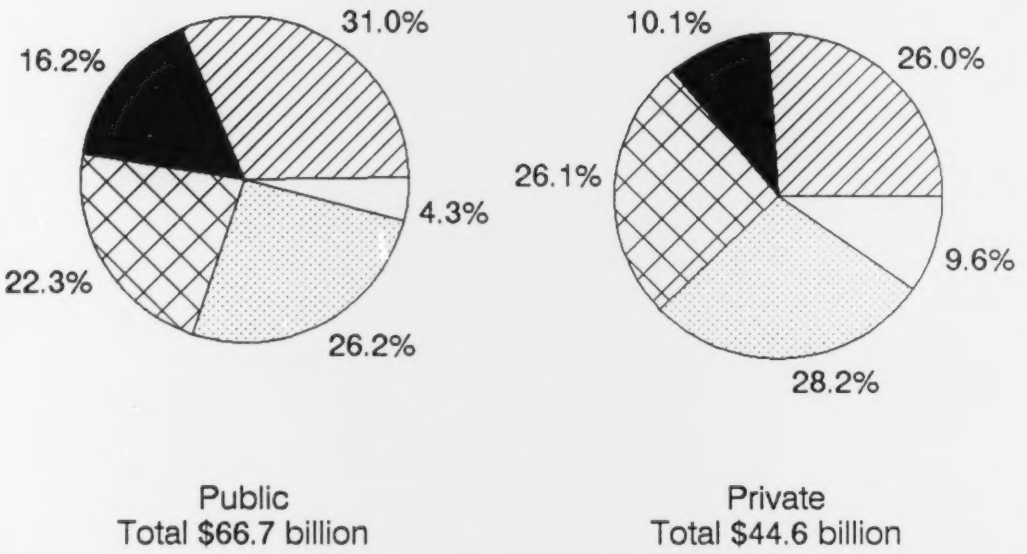
SOURCE: 1988-89 IPEDS "Finance" survey
Categories consistent with HEGIS publications.
Data category definitions in appendix.

Figure 7--Percentage distribution of current funds revenues of 2-year institutions by control, fiscal year 1989



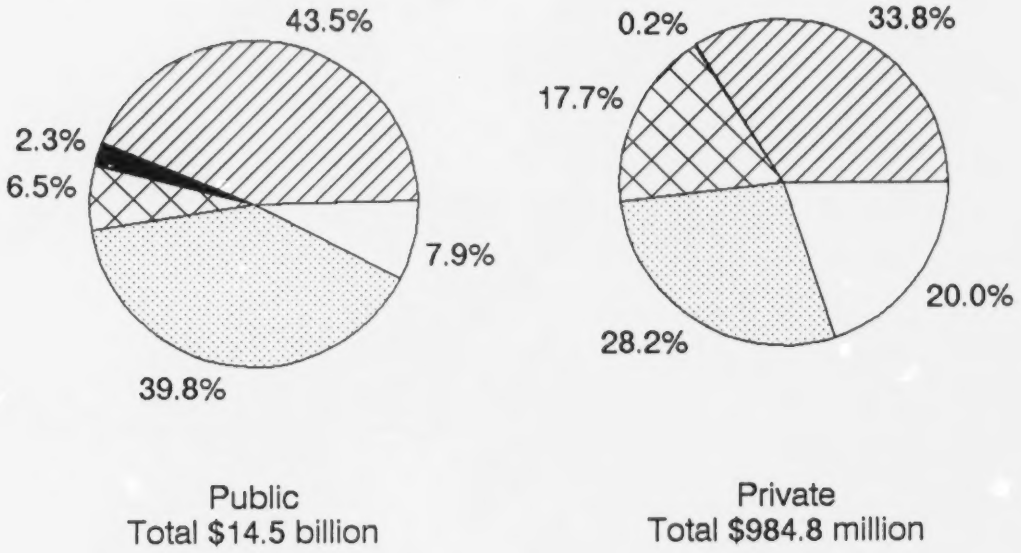
SOURCE: 1988-89 IPEDS "Finance" survey.
Categories consistent with HEGIS publications.
Data category definitions in appendix.

Figure 8--Percentage distribution of expenditures of 4-year institutions by control, fiscal year 1989



SOURCE: 1988-89 IPEDS "Finance" survey.
Categories consistent with HEGIS publications.
Data category definitions in appendix.

Figure 9--Percentage distribution of current funds expenditures of 2-year institutions by control, fiscal year 1989



Source: 1988-89 IPEDS "Finance" survey.
Categories consistent with HEGIS publications.
Data category definitions in appendix.

Table 1.--Current funds revenues of institutions of higher education by source: 1980-81 to 1988-89 1/

Source	1980-81	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87	1987-882/	1988-89
1	2	3	4	5	6	7	8	9	10
	In thousands								
Total current funds revenues	$65,564,789	$72,190,856	$77,595,726	$84,417,287	$92,472,694	$100,437,616	$109,144,709	$117,340,109	$128,501,638
Tuition and fees	13,773,259	15,774,038	17,776,041	19,714,884	21,283,329	23,116,605	25,705,827	27,836,781	30,806,566
Federal Government	9,747,586	9,591,505	9,631,097	10,406,166	11,509,125	12,704,750	14,238,931	14,771,954	15,893,978
Appropriations	1,346,835	1,297,832	1,347,259	1,426,539	1,570,590	1,617,510	1,858,245	1,864,054	1,877,430
Unrestricted grants and contracts	1,126,558	1,173,658	1,225,523	1,332,157	1,474,586	1,655,636	1,878,202	1,980,749	2,150,079
Restricted grants and contracts3/	6,005,317	5,848,329	5,808,619	6,024,108	6,570,045	7,190,345	7,890,232	8,225,129	9,009,709
Independent operations 4/	1,268,877	1,271,988	1,449,695	1,623,363	1,893,904	2,238,259	3,014,251	2,902,022	3,056,760
State governments	20,106,222	21,848,791	23,065,636	24,706,990	27,583,011	29,911,500	31,309,303	33,517,166	36,031,208
Appropriations	19,266,186	20,963,563	22,084,273	23,635,761	26,373,160	28,402,266	29,337,120	31,298,537	33,287,034
Unrestricted grants and contracts	84,848	107,630	101,155	120,546	135,139	154,109	213,461	217,208	357,221
Restricted grants and contracts	755,186	777,298	880,208	950,683	1,074,712	1,355,102	1,758,722	2,001,421	2,386,953
Local governments	1,790,740	1,937,669	2,031,353	2,192,275	2,387,212	2,544,506	2,799,321	3,006,263	3,363,676
Appropriations	1,482,536	1,603,904	1,693,399	1,826,590	1,973,284	2,153,160	2,294,133	2,470,439	2,758,088
Unrestricted grants and contracts	29,829	41,055	37,006	43,421	53,442	56,975	92,724	76,538	98,787
Restricted grants and contracts	278,575	292,710	300,948	322,264	350,485	334,371	412,465	459,186	506,803
Private gifts, grants, and contracts	3,176,870	3,563,558	4,052,649	4,415,275	4,896,325	5,410,905	5,952,582	6,359,282	7,060,730
Unrestricted	1,210,903	1,357,419	1,552,294	1,674,942	1,944,876	2,111,972	2,234,942	2,235,096	2,429,579
Restricted	1,965,766	2,206,140	2,500,355	2,740,333	2,951,448	3,298,933	3,717,741	4,124,186	4,631,151
Endowment income	1,364,443	1,596,813	1,720,677	1,873,945	2,096,298	2,275,898	2,377,958	2,586,441	2,914,396
Unrestricted	770,358	906,845	958,392	1,021,134	1,227,797	1,285,194	1,229,943	1,340,788	1,498,703
Restricted	594,085	689,968	762,285	852,811	868,501	990,704	1,148,015	1,245,654	1,415,694
Sales and services	13,677,366	15,543,098	17,024,567	18,467,779	19,701,912	21,274,265	23,263,927	25,492,435	28,162,466
Educational activities	1,409,730	1,582,922	1,723,484	1,970,747	2,126,927	2,373,494	2,641,906	2,918,090	3,315,620
Auxiliary enterprises	7,287,290	8,121,611	8,769,521	9,456,389	10,100,410	10,674,136	11,364,188	11,947,778	12,855,580
Hospitals	4,980,346	5,836,565	6,531,562	7,040,662	7,474,575	8,226,635	9,277,834	10,626,566	11,991,265
Other sources	1,948,503	2,335,084	2,293,706	2,639,973	3,015,483	3,199,186	3,476,760	3,769,787	4,268,618
	Percentage distribution								
Total current funds revenues	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Tuition and fees	21.0	21.9	22.9	23.4	23.0	23.0	23.6	23.7	24.0
Federal Government	14.9	13.3	12.4	12.3	12.4	12.6	13.0	12.6	12.4
Appropriations	2.1	1.8	1.7	1.7	1.7	1.6	1.5	1.4	1.3
Unrestricted grants and contracts	1.7	1.6	1.6	1.6	1.6	1.7	1.7	1.7	1.7
Restricted grants and contracts3/	9.2	8.1	7.2	7.1	7.1	7.2	7.0	7.0	7.0
Independent operations 4/	1.9	1.8	1.9	1.9	2.0	2.2	2.8	2.5	2.4
State governments	30.7	30.3	29.7	29.3	29.8	29.8	28.7	28.6	28.0
Appropriations	29.4	29.0	28.5	28.0	28.5	28.3	26.9	26.7	25.9
Unrestricted grants and contracts	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.3
Restricted grants and contracts	1.2	1.1	1.1	1.1	1.2	1.3	1.6	1.7	1.9
Local governments	2.7	2.7	2.6	2.6	2.6	2.5	2.6	2.6	2.6
Appropriations	2.3	2.2	2.2	2.2	2.1	2.1	2.1	2.1	2.1
Unrestricted grants and contracts	--	0.1	--	0.1	0.1	0.1	0.1	0.1	0.1
Restricted grants and contracts	0.4	0.4	0.4	0.4	0.4	0.3	0.4	0.4	0.4
Private gifts, grants, and contracts	4.8	4.9	5.2	5.2	5.3	5.4	5.5	5.4	5.5
Unrestricted	1.8	1.9	2.0	2.0	2.1	2.1	2.0	1.9	1.9
Restricted	3.0	3.1	3.2	3.2	3.2	3.3	3.4	3.5	3.6
Endowment income	2.1	2.2	2.2	2.2	2.3	2.3	2.2	2.2	2.3
Unrestricted	1.2	1.3	1.2	1.2	1.3	1.3	1.1	1.1	1.2
Restricted	0.9	1.0	1.0	1.0	0.9	1.0	1.1	1.1	1.1
Sales and services	20.9	21.5	21.9	21.9	21.3	21.2	21.3	21.7	21.9
Educational activities	2.1	2.2	2.2	2.3	2.3	2.4	2.4	2.5	2.6
Auxiliary enterprises	11.1	11.3	11.3	11.2	10.9	10.6	10.4	10.2	10.0
Hospitals	7.6	8.1	8.4	8.3	8.1	8.2	8.5	9.1	9.3
Other sources	3.0	3.2	3.0	3.1	3.3	3.2	3.2	3.2	3.3

1/ 50 states and the District of Columbia.
2/ Final data.
3/ Excludes Pell Grants. Federally supported student aid that is received through students is included under tuition and auxiliary enterprises.
4/ Revenues are from federal and independent sources.
--Less than 0.05 percent.
NOTE: Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, "Financial Statistics of Institutions of Higher Education" surveys, and Integrated Postsecondary Education Data System (IPEDS), "Finance" survey. Final data.

Table 2.--Current funds revenues of public institutions of higher education by source: 1980-81 to 1988-89 1/

Source	1980-81	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88 2/	1988-89
1	2	3	4	5	6	7	8	9	10
	In thousands								
Total current funds revenues	$43,196,617	$47,270,822	$50,412,086	$54,545,275	$59,794,159	$65,004,632	$69,613,289	$74,771,255	$81,927,371
Tuition and fees	5,570,404	6,394,813	7,295,879	8,123,318	8,647,637	9,439,177	10,196,633	11,184,657	12,435,783
Federal Government	5,540,101	5,373,330	5,351,137	5,719,802	6,309,818	6,852,370	7,227,995	7,714,261	8,412,581
Appropriations	1,128,101	1,087,493	1,142,486	1,215,818	1,349,183	1,401,367	1,434,295	1,434,906	1,443,539
Unrestricted grants and contracts	529,424	573,015	598,135	642,117	723,509	816,364	907,299	989,781	1,083,575
Restricted grants and contracts3/	3,812,197	3,635,947	3,535,108	3,774,093	4,120,266	4,481,723	4,662,796	5,095,910	5,856,468
Independent operations4/	70,379	76,875	75,408	87,777	116,860	152,916	223,602	193,664	228,999
State governments	19,575,968	21,397,064	22,562,685	24,157,316	26,965,417	29,220,586	30,439,878	32,437,504	34,835,716
Appropriations	19,006,716	20,895,114	21,805,452	23,340,360	26,065,494	28,071,070	28,974,665	30,917,354	32,929,719
Unrestricted grants and contracts	45,390	63,570	54,547	66,000	71,113	88,779	139,059	113,204	240,028
Restricted grants and contracts	623,863	638,379	702,686	750,956	828,810	1,060,737	1,326,154	1,406,946	1,665,969
Local governments	1,622,938	1,757,007	1,845,517	1,984,184	2,178,761	2,325,844	2,535,014	2,731,862	3,025,703
Appropriations	1,478,001	1,599,110	1,691,259	1,824,430	1,970,829	2,150,459	2,289,420	2,465,172	2,751,704
Unrestricted grants and contracts	9,915	16,834	12,447	18,858	35,398	27,852	56,781	41,940	64,455
Restricted grants and contracts	135,022	141,064	141,811	140,896	172,534	147,533	188,813	224,751	209,544
Private gifts, grants, and contracts	1,100,084	1,277,049	1,498,319	1,621,468	1,845,606	2,109,782	2,292,985	2,517,422	2,948,826
Unrestricted	110,462	138,118	180,457	204,441	236,385	279,381	297,163	305,457	362,011
Restricted	989,622	1,138,931	1,317,861	1,417,027	1,609,220	1,830,401	1,995,822	2,211,966	2,586,815
Endowment income	214,561	244,070	274,113	316,109	342,833	398,603	349,779	361,545	422,252
Unrestricted	102,888	114,571	129,423	137,945	147,237	181,624	125,185	127,881	149,650
Restricted	111,673	129,499	144,690	177,165	195,596	216,979	224,614	233,664	272,602
Sales and services	8,455,449	9,820,314	10,392,948	11,262,071	11,987,500	12,990,670	14,775,531	15,851,714	17,586,819
Educational activities	943,737	1,071,743	1,158,594	1,279,212	1,424,896	1,596,946	1,771,760	1,948,679	2,186,448
Auxiliary enterprises	4,614,581	5,122,566	5,501,669	5,947,717	6,296,312	6,684,794	7,092,985	7,306,302	7,809,284
Hospitals	2,897,151	3,426,005	3,732,684	4,035,142	4,246,293	4,708,930	5,910,785	6,596,733	7,591,087
Other sources	1,016,110	1,207,176	1,191,491	1,362,205	1,536,586	1,667,600	1,793,474	1,972,290	2,269,710
	Percentage distribution								
Total current funds revenues	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Tuition and fees	12.9	13.5	14.5	14.9	14.5	14.5	14.7	15.0	15.2
Federal Government	12.8	11.4	10.6	10.5	10.6	10.5	10.4	10.3	10.3
Appropriations	2.6	2.3	2.3	2.2	2.3	2.2	2.1	1.9	1.8
Unrestricted grants and contracts	1.2	1.2	1.2	1.2	1.2	1.3	1.3	1.3	1.3
Restricted grants and contracts3/	8.8	7.7	7.0	6.9	6.9	6.9	6.7	6.8	6.9
Independent operations4/	0.2	0.2	0.1	0.2	0.2	0.2	0.3	0.3	0.3
State governments	45.6	45.3	44.8	44.3	45.1	45.0	43.7	43.4	42.5
Appropriations	44.0	43.8	43.3	42.8	43.6	43.2	41.6	41.3	40.2
Unrestricted grants and contracts	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.3
Restricted grants and contracts	1.4	1.4	1.4	1.4	1.4	1.6	1.9	1.9	2.0
Local governments	3.8	3.7	3.7	3.6	3.6	3.6	3.6	3.7	3.7
Appropriations	3.4	3.4	3.4	3.3	3.3	3.5	3.3	3.3	3.4
Unrestricted grants and contracts	—	—	—	—	0.1	—	0.1	0.1	0.1
Restricted grants and contracts	0.3	0.3	0.3	0.3	0.3	0.2	0.3	0.3	0.3
Private gifts, grants, and contracts	2.5	2.7	3.0	3.0	3.1	3.2	3.3	3.4	3.6
Unrestricted	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.4
Restricted	2.3	2.4	2.6	2.6	2.7	2.8	2.9	3.0	3.2
Endowment income	0.5	0.5	0.5	0.6	0.6	0.6	0.5	0.5	0.5
Unrestricted	0.2	0.2	0.3	0.3	0.2	0.3	0.2	0.2	0.2
Restricted	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3
Sales and services	19.6	20.4	20.6	20.6	20.0	20.0	21.2	21.2	21.5
Educational activities	2.2	2.3	2.3	2.3	2.4	2.5	2.5	2.6	2.7
Auxiliary enterprises	10.7	10.8	10.9	10.9	10.5	10.3	10.2	9.8	9.5
Hospitals	6.7	7.2	7.4	7.4	7.1	7.2	8.5	8.8	9.3
Other sources	2.4	2.6	2.4	2.5	2.6	2.6	2.6	2.6	2.8

1/ 50 states and the District of Columbia.
2/ Final data.
3/ Excludes Pell Grants. Federally supported student aid that is received through students is included under tuition and auxiliary enterprises.
4/ Revenues are from federal and independent sources.
--Less than 0.05 percent.
NOTE: Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, "Financial Statistics of Institutions of Higher Education" surveys and Integrated Postsecondary Education Data System (IPEDS), "Finance" survey. (This table was prepared October 1991.)

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Table 3.--Current funds revenues of private institutions of higher education by source: 1980-81 to 1988-89 1/

Source	1980-81	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87	1987-882/	1988-89
1	2	3	4	5	6	7	8	9	10
	In thousands								
Total current funds revenues	$22,369,172	$24,920,034	$27,183,640	$29,872,013	$32,678,536	$35,432,985	$39,531,421	$42,568,854	$46,574,267
Tuition and fees	8,202,855	9,379,225	10,480,163	11,591,566	12,835,691	13,677,429	15,507,194	16,852,124	18,370,803
Federal Government	4,207,485	4,218,475	4,279,960	4,686,564	5,199,307	5,852,380	7,010,936	7,057,693	7,481,396
Appropriations	218,733	210,339	204,774	210,923	221,407	216,143	221,950	229,145	233,891
Unrestricted grants and contracts	597,134	600,641	627,388	690,040	751,076	842,272	970,903	990,968	1,066,504
Restricted grants and contracts3/	2,193,119	2,212,382	2,073,511	2,250,015	2,449,780	2,708,622	3,027,434	3,129,219	3,353,241
Independent operations 4/	1,198,498	1,195,113	1,374,287	1,535,586	1,777,044	2,085,343	2,790,649	2,708,358	2,827,761
State governments	430,263	451,726	502,951	549,673	617,593	690,914	869,424	1,079,662	1,196,492
Appropriations	259,470	268,749	278,821	295,401	307,668	331,219	382,454	381,183	357,315
Unrestricted grants and contracts	39,458	44,060	46,609	54,548	64,026	65,330	74,402	104,004	117,193
Restricted grants and contracts	131,326	138,919	177,522	199,727	245,902	294,365	432,568	594,475	720,984
Local governments	167,801	180,661	185,836	208,091	208,451	218,662	264,307	274,400	337,973
Appropriations	4,535	4,794	2,140	2,160	2,455	2,701	4,713	5,267	6,383
Unrestricted grants and contracts	19,714	24,221	24,559	24,565	28,045	29,123	35,943	34,696	34,332
Restricted grants and contracts	143,552	151,646	159,137	181,366	177,951	186,838	223,651	234,435	297,258
Private gifts, grants, and contracts	2,076,586	2,286,510	2,554,331	2,793,607	3,050,719	3,301,124	3,659,897	3,841,860	4,111,904
Unrestricted	1,100,441	1,219,301	1,371,838	1,470,501	1,708,491	1,832,592	1,937,778	1,929,639	2,067,568
Restricted	976,144	1,067,209	1,182,494	1,323,306	1,342,228	1,468,532	1,721,919	1,912,220	2,044,336
Endowment income	1,149,883	1,352,742	1,446,564	1,558,836	1,753,485	1,877,295	2,028,179	2,224,896	2,492,144
Unrestricted	667,471	792,273	828,969	883,190	1,080,580	1,103,570	1,104,778	1,212,926	1,349,053
Restricted	482,412	560,469	617,595	675,646	672,905	773,725	923,400	1,011,970	1,143,091
Sales and services	5,221,917	5,922,784	6,631,620	7,205,708	7,734,412	8,283,595	8,508,396	9,640,720	10,575,648
Educational activities	465,993	511,179	564,890	691,535	702,032	776,548	870,145	969,411	1,129,171
Auxiliary enterprises	2,672,729	2,999,045	3,267,852	3,508,652	3,804,096	3,969,342	4,271,203	4,841,476	5,046,296
Hospitals	2,083,195	2,412,560	2,798,878	3,005,520	3,228,282	3,517,705	3,367,048	4,029,833	4,400,178
Other sources	932,392	1,127,908	1,102,215	1,277,768	1,478,897	1,531,586	1,883,267	1,797,498	2,006,909
	Percentage distribution								
Total current funds revenues	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Tuition and fees	36.6	37.6	38.6	38.8	38.7	38.6	39.2	39.1	39.4
Federal Government	18.8	16.9	15.7	15.7	15.9	16.5	17.7	16.6	16.1
Appropriations	1.0	0.8	0.8	0.7	0.7	0.6	0.6	0.5	0.5
Unrestricted grants and contracts	2.7	2.4	2.3	2.3	2.3	2.4	2.5	2.3	2.3
Restricted grants and contracts3/	9.8	8.9	7.6	7.5	7.5	7.6	7.7	7.4	7.2
Independent operations 4/	5.4	4.8	5.1	5.1	5.4	5.9	7.1	6.4	6.1
State governments	1.9	1.8	1.9	1.8	1.9	1.9	2.2	2.5	2.6
Appropriations	1.2	1.1	1.0	1.0	0.9	0.9	0.9	0.9	0.8
Unrestricted grants and contracts	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3
Restricted grants and contracts	0.6	0.6	0.7	0.7	0.8	0.8	1.1	1.4	1.5
Local governments	0.7	0.7	0.7	0.7	0.6	0.6	0.7	0.6	0.7
Appropriations	—	—	—	—	—	—	—	—	—
Unrestricted grants and contracts	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Restricted grants and contracts	0.6	0.6	0.6	0.6	0.5	0.5	0.6	0.6	0.6
Private gifts, grants, and contracts	9.3	9.2	9.4	9.4	9.3	9.3	9.3	9.0	8.8
Unrestricted	4.9	4.9	5.0	4.9	5.2	5.2	4.9	4.5	4.4
Restricted	4.4	4.3	4.4	4.4	4.1	4.1	4.4	4.5	4.4
Endowment income	5.1	5.4	5.3	5.2	5.4	5.3	5.1	5.2	5.4
Unrestricted	3.0	3.2	3.0	3.0	3.3	3.1	2.8	2.8	2.9
Restricted	2.2	2.2	2.3	2.3	2.1	2.2	2.3	2.4	2.5
Sales and services	23.3	23.8	24.4	24.1	23.7	23.4	21.5	22.6	22.7
Educational activities	2.1	2.1	2.1	2.3	2.1	2.2	2.2	2.3	2.4
Auxiliary enterprises	11.9	12.0	12.0	11.7	11.6	11.3	10.8	10.9	10.8
Hospitals	9.3	9.7	10.3	10.1	9.9	9.9	8.5	9.5	9.4
Other sources	4.2	4.5	4.1	4.3	4.5	4.3	4.3	4.2	4.3

1/ 50 states and the District of Columbia.

2/ Final data.

3/ Excludes Pell Grants. Federally supported student aid that is received through students is included under tuition and auxiliary enterprises.

4/ Revenues are from federal and independent sources.

---Less than 0.05 percent.

NOTE: Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, "Financial Statistics of Institutions of Higher Education" surveys and Integrated Postsecondary Education Data System (IPEDS), "Finance" survey. Final data.

Table 4.--Current funds expenditures of institutions of higher education by purpose: 1980-81 to 1988-89 1/

Purpose	1980-81	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87	1987-882/	1988-89
1	2	3	4	5	6	7	8	9	10
	In thousands								
Total current-fund expenditures	$64,052,938	$70,339,448	$75,935,749	$81,993,360	$89,951,263	$97,535,742	$106,099,886	$113,786,484	$123,867,184
Educational and general expenditures	50,073,805	54,848,752	58,929,218	63,741,278	70,061,324	76,127,965	82,955,556	89,157,430	96,803,378
Instruction	20,733,166	22,982,527	24,673,293	26,436,308	28,777,183	31,032,099	33,711,146	35,833,563	38,812,690
Research	5,657,719	5,929,594	6,265,280	6,723,534	7,551,892	8,437,367	9,352,309	10,360,931	11,432,170
Public service	2,057,770	2,203,726	2,320,478	2,499,203	2,861,095	3,119,533	3,448,453	3,766,383	4,227,323
Academic support	4,279,298	4,656,454	5,086,892	5,531,152	6,074,253	6,667,392	7,575,451	8,141,582	8,904,279
Libraries	1,758,784	1,922,416	2,039,671	2,231,149	2,361,793	2,551,331	2,441,184	2,836,497	3,009,870
Student services	2,908,998	3,176,997	3,481,379	3,797,936	4,178,236	4,562,938	4,975,913	5,398,521	5,780,837
Institutional support	5,772,515	6,471,072	6,950,854	7,763,326	8,587,216	9,350,786	10,084,883	10,774,496	11,529,119
Operation and maintenance of plant	5,350,310	5,979,251	6,391,596	6,729,825	7,345,482	7,605,226	7,819,032	8,230,988	8,739,895
Scholarships and fellowships	2,504,525	2,664,945	2,922,597	3,301,673	3,670,355	4,160,174	4,776,100	5,325,358	5,918,686
From unrestricted funds	1,080,814	1,236,081	1,478,762	1,738,188	1,961,597	2,285,116	2,644,615	2,941,143	3,282,698
From restricted funds3/	1,423,911	1,448,864	1,444,136	1,563,486	1,708,758	1,875,059	2,131,486	2,384,215	2,635,989
Mandatory transfers	815,518	783,654	856,548	958,321	1,015,613	1,192,449	1,212,488	1,317,633	1,458,398
Auxiliary enterprises	7,268,089	7,997,632	8,814,316	9,250,196	10,012,248	10,528,303	11,037,333	11,399,949	12,280,063
Mandatory transfers	508,377	524,166	543,105	576,066	597,344	617,171	633,461	629,370	774,752
Hospitals	5,433,111	6,234,267	6,966,069	7,379,654	8,010,141	8,692,113	9,173,014	10,406,461	11,824,782
Mandatory transfers	57,963	62,103	103,918	88,447	130,892	126,833	151,071	178,472	240,278
Independent operations	1,257,934	1,258,777	1,406,126	1,622,233	1,867,550	2,187,361	2,933,784	2,822,624	2,958,962
Mandatory transfers	843	1,376	1,470	2,110	1,899	3,432	2,292	4,306	6,987
	Percentage distribution								
Total current-fund expenditures	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Educational and general expenditures	78.2	78.0	77.6	77.7	77.9	78.1	78.2	78.4	78.2
Instruction	32.4	32.6	32.5	32.2	32.0	31.8	31.8	31.5	31.3
Research	8.8	8.4	8.3	8.2	8.4	8.7	8.8	9.1	9.2
Public service	3.2	3.1	3.1	3.0	3.2	3.2	3.3	3.3	3.4
Academic support	6.7	6.6	6.7	6.7	6.8	6.8	7.1	7.2	7.2
Libraries	2.7	2.7	2.7	2.7	2.6	2.6	2.3	2.5	2.4
Student services	4.5	4.5	4.6	4.6	4.6	4.7	4.7	4.7	4.7
Institutional support	9.0	9.2	9.2	9.5	9.5	9.6	9.5	9.5	9.3
Operation and maintenance of plant	8.4	8.5	8.4	8.2	8.2	7.8	7.4	7.2	7.1
Scholarships and fellowships	3.9	3.8	3.8	4.0	4.1	4.3	4.5	4.7	4.8
From unrestricted funds	1.7	1.8	1.9	2.1	2.2	2.3	2.5	2.6	2.7
From restricted funds3/	2.2	2.1	1.9	1.9	1.9	1.9	2.0	2.1	2.1
Mandatory transfers	1.3	1.1	1.1	1.2	1.1	1.2	1.1	1.2	1.2
Auxiliary enterprises	11.4	11.4	11.3	11.3	11.1	10.8	10.4	10.0	9.9
Mandatory transfers	0.8	0.7	0.7	0.7	0.7	0.6	0.6	0.6	0.6
Hospitals	8.5	8.9	9.2	9.0	8.9	8.9	8.6	9.1	9.5
Mandatory transfers	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2
Independent operations	2.0	1.8	1.9	2.0	2.1	2.2	2.8	2.5	2.4
Mandatory transfers	—	—	—	—	—	—	—	—	—

1/ 50 states and the District of Columbia.
2/ Final data.
3/ Excludes Pell Grants.
—Less than 0.05 percent.
NOTE: Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, "Financial Statistics of Institutions of Higher Education" surveys and Integrated Postsecondary Education Data System (IPEDS), "Finance" survey. (This table was prepared October 1991.)

Table 5.--Current funds expenditures of public institutions of higher education by purpose: 1980-81 to 1988-89 1/

Purpose	1980-81	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87	1987-882/	1988-89
1	2	3	4	5	6	7	8	9	10
	In thousands								
Total current funds expenditures	$42,279,806	$46,219,134	$49,572,918	$53,086,644	$58,314,550	$63,193,853	67,653,838	72,641,294	78,945,617
Educational and general expenditures	34,173,013	37,170,551	39,707,421	42,593,562	46,873,548	50,872,962	54,359,434	58,639,468	63,444,908
Instruction	14,849,822	16,348,109	17,461,536	18,592,391	20,287,410	21,880,782	23,359,057	24,954,204	26,893,691
Research	3,813,350	4,004,955	4,254,947	4,559,531	5,119,191	5,705,144	6,258,625	6,978,925	7,798,962
Public service	1,718,924	1,812,148	1,901,541	2,049,032	2,316,270	2,515,734	2,727,593	2,966,164	3,351,950
Academic support	3,029,284	3,296,322	3,548,084	3,809,572	4,267,698	4,693,543	5,048,232	5,436,156	5,941,906
Libraries	1,187,118	1,287,612	1,338,026	1,463,500	1,557,489	1,685,052	1,819,353	1,953,410	1,956,467
Student services	1,950,566	2,085,796	2,252,985	2,460,204	2,684,343	2,921,758	3,158,991	3,482,112	3,878,419
Institutional support	3,563,194	3,957,315	4,185,089	4,679,824	5,191,693	5,667,144	6,042,593	6,470,182	6,876,360
Operation and maintenance of plant	3,681,921	4,104,249	4,390,420	4,577,702	5,040,869	5,177,254	5,308,631	5,601,732	5,913,267
Scholarships and fellowships	1,064,864	1,088,717	1,188,383	1,276,844	1,374,803	1,575,909	1,751,671	1,941,389	2,150,350
From unrestricted funds	367,476	374,632	460,291	518,626	569,058	696,973	750,931	830,195	944,001
From restricted funds3/	697,388	714,085	728,092	758,018	805,745	878,935	1,000,740	1,111,194	1,206,349
Mandatory transfers	501,087	470,940	524,456	588,662	591,269	735,696	704,040	790,624	842,012
Auxiliary enterprises	4,658,140	5,068,948	5,473,341	5,901,889	6,431,577	6,830,235	7,135,393	7,237,886	7,744,725
Mandatory transfers	344,043	349,871	355,481	367,956	387,585	410,777	409,726	412,006	512,413
Hospitals	3,377,972	3,902,217	4,315,263	4,503,492	4,914,560	5,358,699	5,904,212	6,532,905	7,533,912
Mandatory transfers	26,613	27,736	60,187	37,003	69,072	75,569	102,623	106,181	159,507
Independent operations	70,681	78,418	76,892	87,720	94,867	131,956	254,799	231,055	222,072
Mandatory transfers	322	973	738	656	451	846	194	2,063	1,787
	Percentage distribution								
Total current funds expenditures	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Educational and general expenditures	80.8	80.4	80.1	80.2	80.4	80.5	80.3	80.7	80.4
Instruction	35.1	35.4	35.2	35.0	34.8	34.6	34.5	34.4	34.1
Research	9.0	8.7	8.6	8.6	8.8	9.0	9.3	9.6	9.9
Public service	4.1	3.9	3.8	3.9	4.0	4.0	4.0	4.1	4.2
Academic support	7.2	7.1	7.2	7.2	7.3	7.4	7.5	7.5	7.5
Libraries	2.8	2.8	2.7	2.8	2.7	2.7	2.4	2.6	2.5
Student services	4.6	4.5	4.5	4.6	4.6	4.6	4.7	4.8	4.7
Institutional support	8.4	8.6	8.4	8.8	8.9	9.0	8.9	8.9	8.7
Operation and maintenance of plant	8.7	8.9	8.9	8.6	8.6	8.2	7.8	7.7	7.5
Scholarships and fellowships	2.5	2.4	2.4	2.4	2.4	2.5	2.6	2.7	2.7
From unrestricted funds	0.9	0.8	0.9	1.0	1.0	1.1	1.1	1.1	1.2
From restricted funds3/	1.6	1.5	1.5	1.4	1.4	1.4	1.5	1.5	1.5
Mandatory transfers	1.2	1.0	1.1	1.1	1.0	1.2	1.0	1.1	1.1
Auxiliary enterprises	11.0	11.0	11.0	11.1	11.0	10.8	10.5	10.0	9.8
Mandatory transfers	0.8	0.8	0.7	0.7	0.7	0.7	0.6	0.6	0.6
Hospitals	8.0	8.4	8.7	8.5	8.4	8.5	8.7	9.0	9.5
Mandatory transfers	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.1	0.2
Independent operations	0.2	0.2	0.2	0.2	0.2	0.2	0.4	0.3	0.3
Mandatory transfers	—	—	—	—	—	—	—	—	—

1/ 50 states and the District of Columbia.
2/ Final data.
3/ Excludes Pell Grants.
—Less than 0.05 percent.
NOTE: Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, "Financial Statistics of Institutions of Higher Education" surveys and Integrated Postsecondary Education Data System (IPEDS), "Finance" survey. (This table was prepared October 1991.)

Table 6.--Current funds expenditures of private institutions of higher education by purpose: 1980-81 to 1988-89 1/

Purpose	1980-81	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87	1987-882/	1988-89
1	2	3	4	5	6	7	8	9	10
	In thousands								
Total current funds expenditures	$21,773,132	$24,120,314	$26,362,831	$28,906,716	$31,636,713	$34,341,889	$38,445,848	$41,145,170	$44,921,567
Educational and general expenditures	15,900,792	17,678,201	19,221,796	21,147,714	23,187,778	25,255,003	28,596,121	30,517,982	33,358,470
Instruction	5,883,343	6,614,419	7,211,757	7,8[illegible]917	8,489,773	9,151,318	10,352,089	10,879,358	11,918,999
Research	1,844,389	1,924,939	2,010,333	2,164,003	2,432,701	2,732,222	3,093,664	3,374,008	3,835,218
Public service	338,845	391,578	418,937	450,171	544,825	603,799	720,860	800,198	875,373
Academic support	1,244,002	1,358,133	1,538,828	1,721,580	1,806,555	1,973,849	2,527,219	2,705,426	2,962,374
Libraries	572,567	634,604	701,645	767,849	804,304	866,279	821,831	983,087	1,053,372
Student services	956,432	1,091,201	1,208,394	1,337,731	1,493,893	1,641,180	1,816,922	1,914,409	2,102,418
Institutional support	2,209,321	2,513,757	2,765,765	3,083,501	3,395,523	3,683,642	4,042,069	4,304,333	4,852,759
Operation and maintenance of plant	1,665,389	1,875,032	2,001,176	2,152,123	2,304,612	2,427,972	2,510,400	2,629,254	2,826,626
Scholarships and fellowships	1,439,661	1,596,226	1,734,514	2,025,028	2,295,551	2,584,266	3,024,430	3,383,966	3,768,316
From unrestricted funds	713,138	861,449	1,018,470	1,219,562	1,392,539	1,588,143	1,893,684	2,110,948	2,338,697
From restricted funds3/	726,523	734,779	716,044	805,466	903,012	996,123	1,130,746	1,273,021	1,429,619
Mandatory transfers	314,429	312,914	332,093	389,659	424,344	456,754	508,448	527,009	616,385
Auxiliary enterprises	2,629,948	2,927,684	3,140,975	3,348,327	3,580,671	3,896,067	3,901,940	4,162,083	4,535,337
Mandatory transfers	164,335	174,295	187,644	208,110	209,760	206,394	223,736	217,364	262,339
Hospitals	2,055,139	2,332,070	2,670,826	2,876,161	3,095,581	3,333,414	3,268,802	3,873,556	4,290,869
Mandatory transfers	31,349	34,368	43,732	51,444	61,819	53,264	48,449	72,291	80,771
Independent operations	1,187,253	1,182,359	1,329,234	1,534,513	1,772,683	2,055,405	2,678,985	2,591,569	2,736,890
Mandatory transfers	321	403	731	1,454	1,449	2,586	2,098	2,244	5,200
	Percentage distribution								
Total current funds expenditures	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Educational and general expenditures	73.0	73.3	72.9	73.2	73.3	73.5	74.4	74.2	74.3
Instruction	27.0	27.4	27.4	27.1	26.8	26.6	26.9	26.4	26.5
Research	8.5	8.0	7.6	7.5	7.7	8.0	8.0	8.2	8.1
Public service	1.6	1.6	1.6	1.6	1.7	1.8	1.9	1.9	1.9
Academic support	5.7	5.6	5.8	6.0	5.7	5.7	6.6	6.6	6.6
Libraries	2.6	2.6	2.7	2.7	2.5	2.5	2.1	2.4	2.3
Student services	4.4	4.5	4.6	4.6	4.7	4.8	4.7	4.7	4.7
Institutional support	10.1	10.4	10.5	10.7	10.7	10.7	10.5	10.5	10.4
Operation and maintenance of plant	7.7	7.8	7.6	7.4	7.3	7.1	6.5	6.4	6.3
Scholarships and fellowships	6.6	6.6	6.6	7.0	7.3	7.5	7.9	8.2	8.4
From unrestricted funds	3.3	3.6	3.9	4.2	4.4	4.6	4.9	5.1	5.2
From restricted funds3/	3.3	3.0	2.7	2.8	2.9	2.9	2.9	3.1	3.2
Mandatory transfers	1.4	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.4
Auxiliary enterprises	12.1	12.1	11.9	11.6	11.3	10.8	10.1	10.1	10.1
Mandatory transfers	0.8	0.7	0.7	0.7	0.7	0.6	0.6	0.5	0.6
Hospitals	9.4	9.7	10.1	9.9	9.8	9.7	8.5	9.4	9.6
Mandatory transfers	0.1	0.1	0.2	0.2	0.2	0.2	0.1	0.2	0.2
Independent operations	5.5	4.9	5.0	5.3	5.6	6.0	7.0	6.3	6.1
Mandatory transfers	--	--	--	--	--	--	--	--	--

1/ 50 states and the District of Columbia.
2/ Final data.
3/ Excludes Pell Grants.
--Less than 0.05 percent.
NOTE: Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, "Financial Statistics of Institutions of Higher Education" surveys and Integrated Postsecondary Education Data System (IPEDS), "Finance" survey. (This table was prepared October 1991.)

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Table 7.--Total current funds revenues and expenditures of institutions of higher education by selected categories and state, fiscal year 1989

State name	Total revenues	Tuition and fees	Federal sources 1/	State and local 2/	Other revenues 3/	Total expenditures	Instruction	Other expenditures4/	Scholarships, fellowships5/
				In thousands					
50 States + DC	$128,501,636	$30,806,566	$15,893,978	$39,394,884	$42,406,210	$123,867,184	$38,812,690	$85,054,494	$5,918,666
Alabama	1,958,149	326,448	213,296	723,697	695,707	1,880,819	546,565	1,334,255	57,541
Alaska	263,195	24,876	28,233	159,677	50,409	264,144	80,656	183,488	3,408
Arizona	1,454,682	323,218	162,571	668,016	300,878	1,407,512	467,585	939,928	56,281
Arkansas	817,625	131,624	54,906	321,154	309,841	791,570	281,961	509,609	32,306
California	16,067,722	2,584,418	2,828,187	6,202,242	4,452,894	15,075,048	4,858,045	10,217,003	508,748
Colorado	1,860,029	460,949	484,993	424,906	489,181	1,813,059	582,796	1,230,263	61,589
Connecticut	1,926,037	551,925	262,518	397,833	713,761	1,905,238	635,639	1,269,600	134,787
Delaware	363,691	126,909	25,131	111,407	100,243	351,390	147,240	204,151	19,524
Dist. of Columbia	1,893,713	532,485	445,277	85,554	830,397	1,814,473	445,298	1,369,176	79,488
Florida	3,822,479	883,760	404,939	1,633,819	899,961	3,479,214	1,174,623	2,304,591	127,241
Georgia	2,712,420	519,244	283,319	857,256	1,052,601	2,633,548	786,476	1,847,072	80,716
Hawaii	458,577	68,075	63,837	233,648	93,017	449,577	152,440	297,137	8,076
Idaho	357,795	64,341	27,277	153,111	113,066	354,494	130,104	224,390	10,885
Illinois	6,469,092	1,625,190	938,047	1,575,798	2,330,056	6,282,430	1,773,824	4,508,606	331,520
Indiana	2,835,613	784,448	182,413	835,387	1,033,365	2,711,988	850,438	1,861,550	171,483
Iowa	1,998,898	481,548	196,965	503,264	816,919	1,932,860	533,920	1,398,930	108,242
Kansas	1,179,926	211,640	97,014	484,697	386,575	1,206,566	380,500	826,066	40,386
Kentucky	1,440,704	280,052	90,047	565,188	505,437	1,376,971	422,226	954,745	60,376
Louisiana	1,869,215	404,409	118,625	510,286	835,896	1,844,278	472,154	1,172,124	77,739
Maine	492,610	150,933	33,792	161,724	146,060	489,205	146,105	343,100	35,037
Maryland	3,017,253	527,979	997,225	824,681	667,368	2,876,831	967,548	1,909,283	104,272
Massachusetts	6,041,460	2,139,461	1,064,133	811,975	2,025,892	5,839,444	1,667,186	4,172,258	434,418
Michigan	4,594,748	1,189,055	373,900	1,463,070	1,568,722	4,327,500	1,356,957	2,970,542	222,364
Minnesota	2,582,493	601,315	248,222	702,126	1,030,832	2,494,609	733,324	1,761,285	134,611
Mississippi	993,375	175,361	98,653	420,388	298,973	949,035	314,348	634,686	42,582
Missouri	2,549,143	653,876	200,922	588,755	1,105,590	2,421,969	822,191	1,599,778	127,047
Montana	228,060	43,186	23,541	98,823	60,508	226,908	76,831	150,077	8,893
Nebraska	905,097	179,397	65,006	293,836	366,858	879,303	292,553	586,751	39,636
Nevada	245,705	33,416	31,063	128,552	52,674	242,971	86,678	156,293	4,749
New Hampshire	603,240	248,476	73,607	72,934	208,223	583,633	169,145	414,488	41,954
New Jersey	2,993,063	722,040	268,469	1,161,150	841,404	2,847,901	876,106	1,971,796	160,946
New Mexico	807,838	76,563	161,980	288,222	281,074	774,049	188,253	585,796	21,289
New York	12,303,127	3,797,846	1,457,887	3,295,879	3,751,516	11,842,803	3,751,047	8,091,756	874,603
North Carolina	3,823,676	569,896	317,177	1,461,768	1,474,835	3,683,829	1,240,522	2,443,107	187,816
North Dakota	348,925	65,104	45,379	120,843	117,599	344,360	111,018	233,342	13,272
Ohio	4,937,359	1,551,767	386,399	1,364,838	1,634,355	4,795,993	1,678,028	3,117,965	251,142
Oklahoma	1,157,382	236,156	147,694	422,123	351,409	1,128,803	393,968	734,835	52,019
Oregon	1,356,868	294,827	167,550	466,172	428,318	1,344,878	431,756	913,120	59,683
Pennsylvania	7,486,878	2,469,245	649,510	1,180,734	3,187,389	7,220,909	1,902,063	5,318,846	391,364
Rhode Island	727,040	321,600	74,651	133,263	197,526	694,851	218,892	475,759	48,137
South Carolina	1,498,736	337,013	112,669	551,097	497,957	1,452,100	442,171	1,009,929	53,311
South Dakota	234,769	81,003	25,281	74,132	54,353	234,530	82,898	151,632	11,389
Tennessee	2,408,780	476,648	234,730	677,513	1,017,888	2,326,125	662,989	1,643,156	100,012
Texas	6,540,348	1,128,059	585,484	2,810,145	2,016,661	6,438,981	2,305,957	4,133,024	259,272
Utah	1,109,854	236,963	127,487	298,068	447,335	1,069,482	317,398	752,084	47,595
Vermont	474,511	218,979	62,313	45,620	147,599	464,691	152,669	312,022	33,921
Virginia	3,060,649	686,292	218,259	937,961	1,218,137	2,970,158	884,630	2,085,528	120,285
Washington	2,124,536	463,180	311,423	769,514	580,421	2,081,669	717,917	1,363,752	112,231
West Virginia	534,228	114,426	46,741	234,663	138,398	538,838	170,816	368,023	25,414
Wisconsin	2,745,717	629,980	343,572	956,133	816,032	2,690,449	827,600	1,862,848	119,612
Wyoming	228,005	20,963	31,683	131,261	44,099	215,609	80,856	134,753	8,260

1/ Federal sources include appropriations, grants and contracts, independent operations.
2/ State and local sources include appropriations, grants and contracts.
3/ Other revenues include private gifts; grants and contracts; endowment income; sales and services; other sources.
4/ Other expenditures include research; public service; academic support; student services; institutional support; operation and maintenance of plant; mandatory transfers; auxiliary enterprises; hospitals; independent operations.
5/ Excludes Pell Grants. This category is a subset of other expenditures.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Data System (IPEDS), 1988-89 "Finance" survey.

Table 8.--Comparison of fiscal year 1988 and fiscal year 1989 total current funds revenues and expenditures of institutions of higher education by state

State name	Total revenues (in thousands)		Percent change	Total expenditures (in thousands)		Percent change
	FY88 *	FY89		FY88 *	FY89	
50 States + DC	$117,340,109	$128,501,838	9.5	$113,786,464	$123,867,184	8.9
Alabama	1,750,006	1,959,149	12.0	1,707,067	1,880,819	10.2
Alaska	234,832	263,195	12.1	237,197	264,144	11.4
Arizona	1,304,424	1,454,682	11.5	1,276,106	1,407,512	10.3
Arkansas	745,273	817,525	9.7	712,493	791,570	11.1
California	14,661,215	16,067,722	9.6	14,022,428	15,075,048	7.5
Colorado	1,737,319	1,860,029	7.1	1,697,428	1,813,059	6.8
Connecticut	1,736,687	1,926,037	10.9	1,715,348	1,905,238	11.1
Delaware	330,849	363,691	9.9	315,303	351,390	11.4
Dist. of Columbia	1,708,773	1,893,713	10.8	1,847,594	1,814,473	10.1
Florida	3,214,898	3,622,479	12.7	3,111,375	3,479,214	11.8
Georgia	2,458,638	2,712,420	10.3	2,373,180	2,633,548	11.0
Hawaii	427,456	458,577	7.3	414,501	449,577	8.5
Idaho	335,288	357,795	6.7	330,611	354,494	7.2
Illinois	5,905,423	6,469,092	9.5	5,783,508	6,282,430	8.6
Indiana	2,590,194	2,835,613	9.5	2,496,303	2,711,988	8.6
Iowa	1,758,568	1,998,696	13.7	1,648,804	1,932,850	17.2
Kansas	1,094,844	1,179,926	7.8	1,095,266	1,206,566	10.2
Kentucky	1,348,201	1,440,704	6.9	1,296,719	1,376,971	6.2
Louisiana	1,584,848	1,669,215	5.7	1,540,869	1,644,278	6.7
Maine	441,370	492,510	11.6	430,674	489,205	13.6
Maryland	2,704,093	3,017,253	11.6	2,597,825	2,876,831	10.7
Massachusetts	5,635,518	6,041,460	7.2	5,469,586	5,839,444	6.8
Michigan	4,246,691	4,594,748	8.2	4,046,079	4,327,500	7.0
Minnesota	2,276,957	2,582,493	13.4	2,196,873	2,494,609	13.6
Mississippi	877,838	993,375	13.2	848,772	949,035	11.8
Missouri	2,314,111	2,549,143	10.2	2,215,019	2,421,989	9.3
Montana	220,878	226,060	2.3	215,876	226,908	5.1
Nebraska	814,662	905,097	11.1	794,860	879,303	10.6
Nevada	224,113	245,705	9.6	219,421	242,971	10.7
New Hampshire	547,625	603,240	10.1	531,014	583,633	9.9
New Jersey	2,706,297	2,993,063	10.6	2,574,693	2,847,901	10.6
New Mexico	562,950	807,838	43.5	544,122	774,049	42.3
New York	11,525,021	12,303,127	6.8	11,323,385	11,842,803	4.6
North Carolina	3,530,992	3,823,676	8.3	3,382,998	3,683,629	8.9
North Dakota	318,860	348,925	9.4	319,712	344,380	7.7
Ohio	4,501,793	4,937,359	9.7	4,384,034	4,795,993	9.4
Oklahoma	1,068,059	1,157,382	5.4	1,065,651	1,128,803	5.9
Oregon	1,253,137	1,356,868	8.3	1,229,779	1,344,876	9.4
Pennsylvania	6,820,931	7,486,878	9.8	6,602,719	7,220,909	9.4
Rhode Island	665,685	727,040	9.2	636,424	694,651	9.1
South Carolina	1,354,823	1,498,736	10.6	1,329,299	1,452,100	9.2
South Dakota	220,758	234,769	6.3	217,325	234,530	7.9
Tennessee	2,215,520	2,406,780	8.6	2,140,634	2,326,125	8.7
Texas	6,018,196	6,540,348	8.7	5,945,206	6,438,981	8.3
Utah	1,003,544	1,109,854	10.6	963,468	1,069,482	11.0
Vermont	426,646	474,511	11.2	409,250	464,691	13.5
Virginia	2,746,186	3,060,649	11.5	2,675,768	2,970,158	11.0
Washington	1,910,882	2,124,538	11.2	1,846,694	2,081,669	12.7
West Virginia	489,090	534,228	9.2	482,128	538,838	11.8
Wisconsin	2,544,780	2,745,717	7.9	2,514,124	2,690,449	7.0
Wyoming	214,370	228,005	6.4	211,190	215,609	2.1

* Final data.

NOTE: Significant variation in a state from year to year may be due to the opening or closing of schools.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Data System (IPEDS), 1988–89 "Finance" survey.

Table 9.--Comparison of fiscal year 1988 and fiscal year 1989 total current funds revenues and expenditures of public institutions of higher education by state

State name	Total revenues (in thousands)		Percent change	Total expenditures (in thousands)		Percent change
	FY88 *	FY89		FY88 *	FY89	
50 States + DC	$74,771,255	$81,927,371	9.6	$72,641,294	$78,945,617	8.7
Alabama	1,552,128	1,743,168	12.3	1,511,246	1,669,401	10.5
Alaska	220,393	244,857	11.1	221,296	240,913	8.9
Arizona	1,221,641	1,353,468	10.8	1,193,764	1,317,954	10.4
Arkansas	662,029	716,105	9.8	622,442	692,970	11.3
California	10,057,564	11,090,515	10.3	9,555,999	10,250,280	7.3
Colorado	1,535,906	1,637,629	6.6	1,502,366	1,597,418	6.3
Connecticut	729,245	825,770	13.2	716,503	811,756	13.3
Delaware	294,347	324,853	10.4	279,084	314,003	12.5
Dist. of Columbia	99,457	109,167	9.8	96,642	104,637	8.3
Florida	2,228,502	2,510,894	12.7	2,182,946	2,443,879	12.0
Georgia	1,528,997	1,648,753	7.8	1,507,960	1,622,707	7.6
Hawaii	358,754	384,775	7.3	349,790	379,799	8.6
Idaho	270,133	290,303	7.5	269,697	289,148	7.2
Illinois	2,812,875	3,067,887	9.1	2,789,931	3,015,396	8.1
Indiana	1,910,144	2,083,416	9.1	1,841,317	2,005,740	8.9
Iowa	1,321,697	1,529,907	15.8	1,229,142	1,491,442	21.3
Kansas	978,200	1,050,382	7.4	974,584	1,079,110	10.7
Kentucky	1,109,882	1,194,424	7.6	1,068,927	1,143,812	7.0
Louisiana	1,118,919	1,180,464	5.5	1,112,936	1,172,325	5.3
Maine	278,078	317,638	14.2	271,928	315,700	16.1
Maryland	1,566,871	1,748,731	11.6	1,473,655	1,621,267	10.0
Massachusetts	1,287,595	1,365,350	6.0	1,235,585	1,308,814	5.9
Michigan	3,699,398	3,992,084	7.9	3,507,141	3,745,488	6.8
Minnesota	1,631,838	1,880,373	15.2	1,585,490	1,809,757	15.6
Mississippi	802,055	903,837	12.7	775,821	864,611	11.4
Missouri	1,169,613	1,289,742	10.3	1,132,628	1,237,603	9.3
Montana	196,957	197,605	0.3	192,382	196,475	2.2
Nebraska	628,140	699,859	11.4	610,064	676,527	10.9
Nevada	221,740	243,208	9.7	217,330	240,711	10.8
New Hampshire	232,411	255,948	10.1	222,841	247,656	11.1
New Jersey	1,853,740	2,065,233	11.4	1,770,521	1,968,859	11.2
New Mexico	543,196	786,987	44.8	524,181	751,405	43.3
New York	4,870,507	5,100,194	4.7	4,814,094	4,758,285	-1.2
North Carolina	2,138,818	2,295,295	7.3	2,076,493	2,238,158	7.8
North Dakota	303,700	327,293	7.8	303,782	319,583	5.2
Ohio	3,272,911	3,610,287	10.3	3,223,780	3,542,869	9.9
Oklahoma	862,152	902,483	4.7	844,428	887,293	5.1
Oregon	1,042,939	1,128,211	8.2	1,023,206	1,116,966	9.2
Pennsylvania	2,951,559	3,262,178	10.5	2,874,841	3,147,180	9.5
Rhode Island	247,606	270,500	9.2	246,258	270,411	9.8
South Carolina	1,096,800	1,218,468	10.9	1,079,002	1,179,216	9.3
South Dakota	160,019	169,210	5.7	157,736	169,308	7.3
Tennessee	1,346,786	1,435,262	6.6	1,311,920	1,411,226	7.6
Texas	4,814,275	5,204,122	8.1	4,771,022	5,166,389	8.3
Utah	794,630	870,334	9.5	757,978	835,250	10.2
Vermont	223,950	244,836	9.3	216,972	241,314	11.2
Virginia	2,245,676	2,486,637	10.7	2,201,018	2,431,539	10.5
Washington	1,627,937	1,809,540	11.2	1,575,332	1,779,855	13.0
West Virginia	415,387	447,533	7.7	406,170	451,603	11.2
Wisconsin	2,032,154	2,191,795	7.9	2,022,712	2,159,069	6.7
Wyoming	211,403	224,602	6.2	208,663	212,813	2.0

* Final data.

NOTE: Significant variation in a state from year to year may be due to opening or closing of schools.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Data System (IPEDS), 1988-89 "Finance" survey.

Table 10.--Comparison of fiscal year 1988 and fiscal year 1989 total current funds revenues and expenditures of private institutions of higher education by state

State name	Total revenues (in thousands)		Percent change	Total expenditures (in thousands)		Percent change
	FY88 *	FY89		FY88 *	FY89	
50 State + DC	$42,568,854	$46,574,267	9.4	$41,145,170	$44,921,567	9.2
Alabama	197,877	215,981	9.1	195,821	211,418	8.0
Alaska	14,439	18,338	27.0	15,901	23,230	46.1
Arizona	82,783	101,214	22.3	82,342	89,558	8.8
Arkansas	93,244	101,420	8.8	90,052	98,600	9.5
California	4,603,652	4,977,207	8.1	4,466,429	4,824,766	8.0
Colorado	201,413	222,400	10.4	195,062	215,641	10.6
Connecticut	1,007,442	1,100,267	9.2	998,845	1,093,482	9.5
Delaware	36,502	38,837	6.4	36,219	37,388	3.2
Dist. of Columbia	1,609,315	1,784,546	10.9	1,550,952	1,709,835	10.2
Florida	986,396	1,111,585	12.7	928,429	1,035,335	11.5
Georgia	929,641	1,063,667	14.4	865,200	1,010,840	16.8
Hawaii	68,701	73,802	7.4	64,711	69,778	7.8
Idaho	65,155	67,492	3.6	60,913	65,346	7.3
Illinois	3,092,548	3,401,405	10.0	2,993,576	3,267,036	9.1
Indiana	680,050	752,198	10.6	654,986	706,247	7.8
Iowa	436,871	468,789	7.3	419,662	441,408	5.2
Kansas	116,644	129,545	11.1	120,672	127,456	5.6
Kentucky	238,519	246,280	3.3	227,793	233,359	2.4
Louisiana	445,929	488,751	9.6	427,934	471,954	10.3
Maine	163,292	174,874	7.1	158,746	173,505	9.3
Maryland	1,137,422	1,270,522	11.7	1,124,171	1,255,564	11.7
Massachusetts	4,347,923	4,676,110	7.5	4,234,020	4,532,630	7.1
Michigan	547,293	602,664	10.1	538,939	582,011	8.0
Minnesota	645,119	702,120	8.8	631,183	684,852	8.5
Mississippi	75,783	89,738	18.4	72,950	84,424	15.7
Missouri	1,144,498	1,259,401	10.0	1,082,391	1,184,386	9.4
Montana	23,921	28,456	19.0	23,494	28,433	21.0
Nebraska	186,522	205,237	10.0	184,796	202,777	9.7
Nevada	2,373	2,497	5.2	2,091	2,261	8.1
New Hampshire	315,414	347,291	10.1	308,173	335,947	9.0
New Jersey	852,557	927,830	8.8	804,172	879,042	9.3
New Mexico	19,753	21,172	7.2	19,941	22,644	13.6
New York	6,654,513	7,202,933	8.2	6,509,271	7,084,517	8.8
North Carolina	1,392,174	1,528,381	9.8	1,306,506	1,445,473	10.6
North Dakota	15,160	21,632	42.7	15,950	24,777	55.3
Ohio	1,228,881	1,327,072	8.0	1,160,273	1,253,124	8.0
Oklahoma	235,907	254,919	8.1	221,224	241,510	9.2
Oregon	210,198	228,857	8.8	206,573	227,910	10.3
Pennsylvania	3,869,372	4,224,700	9.2	3,728,079	4,073,729	9.3
Rhode Island	418,079	456,540	9.2	390,167	424,240	8.7
South Carolina	257,823	282,268	9.5	250,297	272,883	9.0
South Dakota	60,739	65,580	7.9	59,588	65,222	9.5
Tennessee	868,734	971,518	11.8	828,713	914,899	10.4
Texas	1,203,921	1,336,227	11.0	1,174,184	1,272,592	8.4
Utah	208,913	239,520	14.7	205,492	234,232	14.0
Vermont	202,696	229,675	13.3	192,278	223,378	16.2
Virginia	500,510	574,012	14.7	474,750	536,619	13.5
Washington	282,946	314,998	11.3	271,361	301,813	11.2
West Virginia	73,702	86,696	17.6	75,958	87,335	15.0
Wisconsin	512,826	553,922	8.1	491,413	531,360	8.1
Wyoming	2,967	3,404	14.7	2,527	2,797	10.7

* Final data.

NOTE: Significant variation in a state from year to year may be due to the opening or closing of schools.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Data System (IPEDS), 1988-89 "Finance" survey.

Table 11.--Percentage of total current funds revenues of private institutions of higher education by level and control, fiscal year 1989 *

2-year institutions	Percentage of total revenues
Nonprofit	46.4
Proprietary	53.6
All 2-year institutions	100.0
4-year institutions	**Percentage of total revenues**
Nonprofit	99.3
Proprietary	0.7
All 4-year institutions	100.0

* Based on data in table 3.

Table 12.--Percentage of total current funds expenditures of private institutions of higher education by level and control, fiscal year 1989 *

2-year institutions	Percentage of total expenditures
Nonprofit	52.4
Proprietary	47.6
All 2-year institutions	100.0
4-year institutions	**Percentage of total expenditures**
Nonprofit	99.4
Proprietary	0.6
All 4-year institutions	100.0

* Based on data in table 6.

Table 13.--Consumer Price Index (CPI) factors: 1980-81 through 1988-89

Fiscal year	CPI factor*
1988-89	1.000
1987-88	1.046
1986-87	1.090
1985-86	1.114
1984-85	1.146
1983-84	1.191
1982-83	1.235
1981-82	1.288
1980-81	1.399

*The factors used to convert current dollars to constant 1988-89 dollars.

SOURCE: U.S. Department of Labor, Bureau of Labor Statistics, Consumer Price Index for July 1-June 30.

Survey Methodology

Overview

The FY 1989 financial characteristics of higher education institutions data are from the "Finance" survey, conducted annually by the National Center for Education Statistics (NCES). This survey is part of the Integrated Postsecondary Education Data System (IPEDS), which has replaced the Higher Education General Information Survey (HEGIS). The finance data in this report represent higher education institutions in the 50 states and the District of Columbia.

Financial data for institutions of higher education, that is, those institutions that are accredited at the college level by an agency recognized by the Secretary of Education, were previously collected by the Higher Education General Information Survey (HEGIS) Financial Characteristics of Higher Education Institutions survey, in operation from Fiscal Year 1966 through Fiscal Year 1986. Data that allow for identification of the HEGIS universe are maintained by the retention of the Federal Interagency Committee on Education (FICE) code on the data tape.

Universe of Institutions in Survey

Data collected through the IPEDS Fiscal Year 1989 "Finance" survey represent the universe of 10,919 postsecondary institutions in the United States and its outlying areas in operation in Fiscal Year 1989. The universe of postsecondary education institutions was determined by the IPEDS Institutional Characteristics (IC) survey, conducted annually by NCES. Using the IC master list of institutions, the "Finance" survey was mailed to 6,572 postsecondary institutions, including all 4-year, 2-year public and private, less-than-2-year public institutions, and a sample of less-than-2-year private nonprofit and for-profit institutions. The response rate for all postsecondary institutions was 65.4 percent.

Response Rates by Level and Control for Higher Education Institutions

Table A-1 shows the number of higher education institutions in sectors 0 through 9 which received a "Finance" survey form in the 50 states and the District of Columbia by level and control of the institution. The response rates were calculated as the ratio of the number of institutions responding to the survey divided by the number of institutions receiving the survey form.

Table A-1.-- FY 1989 "Finance" survey response rates for institutions of higher education by level and control, 50 states and the District of Columbia

Sector	Institution level and control	Number receiving form	Number responding	Response rate
0	Central offices	21	19	90.5
1	Public, 4-year	595	568	95.5
2	Private, nonprofit, 4-year	1,475	1,225	83.1
3	Private, profit, 4-year	53	19	35.8
4	Public, 2-year	963	907	94.2
5	Private, nonprofit, 2-year	172	119	69.2
6	Private, profit, 2-year	243	104	42.8
7	Public, less-than-2-year	2	0	0
8	Private, nonprofit, less-than-2-year	2	2	100.0
9	Private, profit, less-than-2-year	13	8	61.5
	Total	3,539	2,971	84.0

Followup Procedures

Followup for nonresponse on the "Finance" survey was started on January 15, 1990 by telephone and letter. These institutions were asked to provide current funds revenues and expenditures by major category, or at least total current funds revenues and expenditures (if contacted by telephone).

Editing Procedures

For schools reporting total current funds revenues and expenditures data, the following editing procedures were used:

(1) The current funds revenues and expenditures categories were totaled for restricted and unrestricted funds and compared to the reported total current funds revenues or expenditures.

(2) Differences of more than 10 percent were flagged as errors. Generated totals replaced reported totals when those differences were less than 10 percent.

(3) Consistency checks for all parts were performed.

(4) Telephone calls were made to check data inconsistencies if these fell outside of the error resolution guidelines. For example, if the difference between reported totals and generated totals exceeded bounds set by the guidelines, the institutions were called; if not, generated totals replaced reported totals.

Imputation Procedures

(1) Imputations for nonrespondents to the FY89 "Finance" survey, who had previously responded to the FY87 or FY88 "Finance" surveys, were based on data reported for these institutions in 1987 or 1988. Institutions completing the F1 form were categorized by sector, then a rate of change was calculated from the previous years' total current funds revenues (part A, line 16) for all responding institutions and the rate was applied to the nonrespondent's previously reported part A data. For parts B and E, the rate of change was calculated for responding institutions from total educational and general expenditures and transfers (part B, line 12) and applied to the prior year data of nonresponding institutions for all of parts B and E.

(2) For institutions that did not respond to any of the three survey years (FY87 through FY89), a hot deck strategy was used: Institutions completing the F1 form were sorted into hot deck groups formed as a combination of control, highest degree granted, geographic region, state (if public), and presence of a medical (M.D., D.D.S., D.V.M., O.D. degree) or medical related (chiropractic, optometric, or podiatric) school. A donor school was selected in the same hot deck group as the nonresponding institution. Fall enrollment data from 1988 were used to compute a full-time equivalent (FTE) enrollment figure for both the nonresponding institution and its matched institution. The ratio of the FTE of the recipient institution over the FTE of the donor institution was computed. The resulting factor was multiplied by the donor institution's actual value for those items which enrollment directly affects: tuition and fees, government appropriations, grants and contracts, sales and service of educational activities, instruction, scholarship and fellowship expenditures. All other items for the recipient's record were taken without adjustment from the donor record. This process was repeated for every data item in parts A, B and E.

Item nonresponse imputations were performed by imputing restricted and unrestricted columns from total columns and by imputing library expenditures from data of the previous year.

For institutions completing the F2 form (2-year, for-profit schools), hot deck groups were formed by fields in which most degrees were granted. These groups were ranked by FTE and used as the basis for identifying a donor school for imputations using the methodology described above.

Appendix: Data Category Definitions, Figures 1-9

(1) Definitions of data categories in this report are consistent with previous publications. Figures 1 through 5 are consistent with data categories used in the *Digest of Education Statistics*, 1989 and figures 6 through 9 are consistent with publications based on the Higher Education General Information Survey (HEGIS). Differences in data categories of revenues and expenditures for figures 1 through 9 are as follows:

Data category	*Includes*
Revenues:	
Tuition	Tuition from all sources
Federal government	
Figures 1-5 (consistent with *Digest of Education Statistics)*	Federal appropriations Federal grants and contracts Independent operations
Figures 6-9 (consistent with HEGIS publications)	Federal appropriations Federal grants and contracts (includes Pell grants)
State and local government	State and local appropriations State and local grants and contracts
Sales and services	
Figures 1-5 (consistent with *Digest of Education Statistics)*	Sales and services Education activities Auxiliary enterprises Hospitals
Figures 6-9 (consistent with HEGIS publications)	Sales and services Education activities Auxiliary enterprises Hospitals Independent operations

Other	
	Other sources
	Endowment income
	Private gifts and grants
Expenditures:	
Instruction	
	Instruction
Research and public service	
	Research
	Public service
Administration	
	Academic support
	Student services
	Institution support
	Operation and maintenance of plant
	Mandatory transfers
Scholarships and fellowships	
	Scholarships and fellowships
Self supporting operations	
	Auxiliary enterprises
	Hospitals
	Independent operations

Complete definitions of financial categories are included in *Financial Accounting and Reporting Manual for Higher Education*, National Association of College and University Business Officers and KPMG Peat Marwick, 1990.

(2) All charts and tables present information on HEGIS institutions which include 10 less-than-2-year accredited schools. These 10 schools are *not* included in figures 7 and 9 which present information on 2-year schools only.

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